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EXTRAORDINARY PART II—Section 3—Sub-section (i) PUBLISHED BY AUTHORITY

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 30th December 1963

G.S.R. 1988.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 27 of the Finance Act, 1963 (13 of 1963), the Central Government hereby exempts any mineral oil produced in the State of Assam and falling under Item No. 9 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)—

- (i) from the levy of the special duty of excise under clause (a) of sub-section (1) of section 27 of the first mentioned Act; and
- (ii) from so much of the duty of excise leviable thereon as is in excess of such duty leviable on Furnace Oil falling under Item No. 10 of the First Schedule to the second mentioned Act:

Provided that the mineral oil satisfies the following conditions, namely:—

- (i) it has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer;
- (ii) it has a flame height of less than ten millimetres;
- (iii) it has pour point as determined by the method I.P. 15/60 prescribed by the Institute of Petroleum, London, at or above fifty degrees of Fahrenheit's thermometer;
- (iv) it has a viscosity of over thirty-five seconds by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer; and
- (v) it contains more than 1.75 per cent by weight of any bituminous substance.

2. The exemptions granted by this notification shall remain in force upto and inclusive of the 29th day of February, 1964.

[No. 216/63.]

R. N. MISRA, Jt. Secy.

